FIRST N	AME M.I. LAST NAME	Failure to enclose this sched will delay the processing of return. SOCIAL SECURITY NUMBER	
	or your spouse if married filing jointly, must be at least 65 years of age before January 1, 2007 to que, married filing jointly or head of household to qualify for this credit. If married filing separately, you		
	hedule CB Circuit Breaker Credit Enclose with Form 1 or Form 1-NR/PY. Do not cut or sep	parate these schedules.	2006
ADDRES	S OF PRINCIPAL RESIDENCE IN MASSACHUSETTS (DO NOT ENTER PO BOX) CITY/TOWN	STATE ZIP+4	
1	Living quarters status during 2006: ► Homeowner Renter (if you received any federal and/		
2	Note: If you moved during the year, see reverse. tax-exempt entity, you do not qualify for Homeowners only, enter assessed value of principal residence as of January 1, 2006. If over \$684,000,	r the Circuit Breaker Credit; s	·
	you do not qualify for this credit. See instructions	▶2	0 0
	INCOME CALCULATION		
3	Massachusetts adjusted gross income (from line 19 of Schedule CB, line 3 worksheet on reverse)	3	00
4	Total Social Security benefits received	4	00
5	Pensions/annuities/IRA/Keogh distributions not taxed on your Massachusetts tax return	5	00
6	Miscellaneous income, including cash public assistance	6	0 0
7	Massachusetts total income. Add lines 3 through 6	▶7	00
8	Dependent(s) exemption amount (from Form 1, line 2b or Form 1-NR/PY, line 4b)	8	00
9	Age 65 or over exemption amount (from Form 1, line 2c or Form 1-NR/PY, line 4c)	9	00
10	Blindness exemption amount (from Form 1, line 2d or Form 1-NR/PY, line 4d)	10	00
11	Exemptions from income. Add lines 8 through 10	11	00
12	Qualifying income. Subtract line 11 from line 7	12	00
	You do not qualify for the Circuit Breaker Credit if you are filing as " Single ," and line 12 is greater than household ," and line 12 is greater than \$58,000 ; or you are filing as " Married filing jointly ," and line 1		"Head of
	CREDIT CALCULATION		
13	If you filled in "Homeowner" in line 1, complete lines 13–20; if "Renter," skip to line 21. Real estate taxes paid in calendar year 2006 for your principal residence. See instructions	13	00
14	Adjustments to real estate taxes (from line 4 of Schedule CB, line 14 worksheet on reverse)		00
15	Subtract line 14 from line 13		00
16	Enter 50% (.50) of water and sewer use charges paid in 2006 (see instructions)		00
17	Add lines 15 and 16		00
18	Income threshold. Multiply line 12 by 10% (.10)		00
19	Subtract line 18 from line 17. If "0" or less, you do not qualify for this credit		00
20			00
	Enter the lesser of line 19 or \$870 here and on Form 1, line 39 or Form 1-NR/PY, line 44		
21	Enter total amount of rent paid for your principal residence in 2006: a. ÷ 4		00
22	Landlord's name and address		00
23	Subtract line 22 from line 21. If "0" or less, you do not qualify for this credit		00
24	Enter the lesser of line 23 or \$870 here and on Form 1, line 39 or Form 1-NR/PY, line 44		00
24	Lines the leases of thire 23 of \$670 field and on form 1, thic 39 of form 1-NK/P1, line 44	≯ ∠4 📥	

Schedule CB Worksheets

Part 3. Complete only if you have long-term capital gains or capital gain Schedule CB, Line 3 — Massachusetts Income Worksheet distributions. Otherwise, enter "0" on line 17 and go to Part 4. Part 1. Complete only if you only have 5.3% income reported on Form 1, 12. Enter any gains (not including any losses) included in U.S. Schedule D, line 10 or Form 1-NR/PY, line 12 or partnership, trust or S corporation income not reported on Form 1 or Form 1-NR/PY. Otherwise, enter "0" **13.** Enter any gains (not including any losses) included in U.S. Schedule D. on line 6 and go to Part 2. 1. Enter your total 5.3% income from Form 1, line 10 or Form 1-NR/PY. 14. Enter any gains (not including any losses) included in U.S. Schedule D, 2. Enter the total of Schedule Y, lines 1 through 10..... **15.** Enter any gains (not including any losses) included in U.S. Schedule D, 3. Subtract line 2 from line 1. Not less than "0" 4. Enter total Massachusetts bank interest or the interest exemption amount, 16. Enter any gains included in U.S. Schedule D, line 13, column f. If U.S. whichever is smaller, from Form 1, line 5a or line 5b or Form 1-NR/PY, Schedule D not filed, enter the amount from U.S. Form 1040, line 13 or 5. Enter any income from a partnership, trust or S corporation not reported Part 4. Massachusetts adjusted gross income. **Note:** If Form 1, line 10 or Form 1-NR/PY, line 12 is a loss, do not complete line 4 above. Instead, combine Form 1, line 10 or Form 1-NR/PY, line 12 18. Part-year residents, enter any income earned while a nonresident not with the smaller amount of total Massachusetts bank interest or the interest included in lines 1 through 17 above. Not less than "0" exemption amount. Enter the result in line 4 above, unless the result is a 19. Add lines 6, 11, 17 and 18. Enter the result here and on Schedule CB. loss. If the result is a loss, enter "0." * Add back any Abandoned Building Renovation deduction claimed on Schedule(s) C and/or E. Part 2. Complete only if you have interest income (including tax-exempt interest) other than from Massachusetts banks, dividend income, short-Schedule CB, Line 14 — Adjustments to Real Estate Taxes term capital gains, long-term gains on collectibles and installment sales. Paid Worksheet Otherwise, enter "O" on line 11 and go to Part 3. 1. Enter the amount of any real estate tax abatement, including senior 7. Enter the amount from Schedule B, line 9. If there is no entry work program, or exemption received in 2006. Do not exclude amounts in Schedule B, line 9, enter the amount from Form 1, line 20 if they were already reflected on your tax bill and you did not or Form 1-NR/PY, line 24...... pay them 8. Enter the amount from Schedule B, line 6...... 2. Enter any interest amount paid due to late real estate tax **10.** Enter the amount from Schedule B, line 15..... 3. Enter the amount of any betterment or special assessment

Note: If you moved during the year you may have to complete separate computations for each residence that would qualify for the credit. On Schedule CB you should complete separate computations for each residence for lines 13 through 17 and/or line 21. The income threshold (line 18 or 22) should be subtracted from the total of these computations to determine if you qualify for the credit.